

Exhibit B



1095 Avenue of the Americas
New York, NY 10036-6797
+1 212 698 3500 Main
+1 212 698 3599 Fax
www.dechert.com

JACOB BISHOP

jacob.bishop@dechert.com
+1 212 698 3653 Direct
+1 212 314 0056 Fax

March 31, 2016

VIA EMAIL

Andy Forman
New Century Media Corporation
2727 Pelissier Place, Suite B
City of Industry, CA 90601

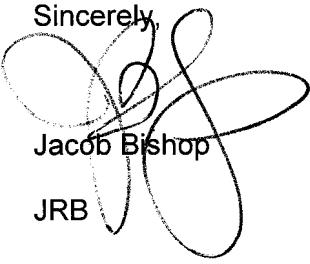
Re: Blu-ray Disc Association's Termination of Top Media License

Dear Mr. Forman:

As you may know, Blu-ray Disc Association ("BDA") has now terminated the Blu-ray Disc Read Only Format 2.0 and Logo License Agreement entered between BDA and Top Media, Inc. (the "License Agreement"), effective as of [DATE]. As a result of this termination, Top Media is no longer authorized to manufacture, distribute, or sell any products incorporating the Blu-ray Disc format, or to use any trademarks or other intellectual property owned by BDA.

To the extent New Century Media Corporation intends to continue distributing products incorporating the Blu-ray Disc format, it should obtain these products from a licensed manufacturer, not Top Media, Inc.

Sincerely,



Jacob Bishop

JRB